	orm 2159 (May 2020)		F	Payroll	Dedu	ry — Internal Re Ction Ag on the back of this	reement		
TO: (Em	ployer name and addres	s)		, , , , , , , , , , , , , , , , , , ,			(payer name and address)		
Contact	act person's name Telephone (Include area code))	Social security or employer identification number (Taxpayer) (Spouse, last four digits)			
EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (<i>employee's</i>) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (<i>Check one box.</i>) WEEK TWO WEEKS MONTH OTHER (<i>Specify</i>)					nent to oply to ount e money	Debit Payments Self-Identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below: I am unable to make debit payments Note: Not checking this box indicates that you are able but choosing not to make debit payments. See Instructions to Taxpayer below for more details.			
		pe sent				For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners)			
			Det			Or write: Campus (City, State, and ZIP Code)			
Title:	taura (5 1 1		Dat	.e	<u> </u>	Amount awad a		ode)	
Kinds of	taxes (Form numbers)		Tax periods			Amount owed as \$		d interest provided by law.	
l am pai	d every (Check one):				THER (Spe	· .	, plac all pollation all		
	o have \$	deducted from					and paid by the employer	to the IRS until the total	
liability is	s paid in full. I also ag	ree and authorize this o							
Date of	f increase (or decreas	ie)	Amount o	Amount of increase (or decrease)			New installment paymer	nt amount	
Terms o	of this agreement—F	By completing and subm	nitting this agr	eement vou (#	ne taxnaver) :	agree to the follow	ving terms:		
front of liability • This agr the agre	this form. If you cannot r, contact us immediate reement is based on you eement if our information	r current financial condition shows that your ability to	n. We may modi pay has significa	an additional fy or terminate	Generally the oldes • We can payment	y, we will apply the p st tax year or tax per terminate your inst s as agreed, you do	allment agreement if: You do not pay any other federal tax d	n statute, which is normally	
While th		cial information when requ you must file all federal ta		ay any	 If we terr your incomposition 	me, bank accounts	ent, we may collect the entire a or other assets, or by seizing y	our property. You will receive	
 We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act. 				a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on your income or seizure.					
 You must pay a \$225 user fee, which we have authority to deduct from your first payment (s). You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for gualifications and instructions. 				 We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 					
• If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree					 We may file a Notice of Federal Tax lien if one has not been filed previously which may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act. By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties in order to process and administer this 				
	erms of this agreement a					nt over its duration.			
Addition	al terms (To be comple	ted by IRS)							
Your signature Title (If Corporate				e Officer or F	Partner)	Date			
Spouse'	s signature (If a joint lia	ability)						Date	
	AGREEMENT LOCATOR NUMBER:			Origi	nator's ID #:	Originato	or Code:		
	Check the appropriate boxes:			-	Name: Title:				
	RSI "1" no fur	SI "1" no further review AI "0" Not a PPIA SI "5" PPIA IMF 2-year review AI "1" Field Asset PI				A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
ا بر ش	RSI "5" PPIA				PIA				
FOR IRS USE ONLY	RSI "6" PPIA	PIA BMF 2-year review 🗌 AI "2" All other PPIA			s				
N N N	Agreement Revie	Review Cycle:				WILL BE FILED IMMEDIATELY			
Т Ц Щ П	Earliest CSED:					WILL BE FILED WHEN TAX IS ASSESSED			
	Check box if	pre-assessed module	es included			MAY BE FILED IF THIS AGREEMENT DEFAULTS			
	Agreement examined or approved by (Signature, title, function)					Date			

	orm 2159 (May 2020)		Payro	II Dedu	ury — Internal Re Ction Ag	reement		
TO: (Em	ployer name and addres	s)				xpayer name and address)		
Contact	ontact person's name Telephone (Include area code)				Social security or employer identification number (<i>Taxpayer</i>) (Spouse, last four digits)			
EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified abo on the right named you as an employer. Please read and sign the following statement agree to withhold amount(s) from the taxpayer's (<i>employee's</i>) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the mo to the Internal Revenue Service every: (<i>Check one box.</i>) WEEK TWO WEEKS MONTH OTHER (Specify)					Debit Payments Sen-identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:			
		be sent	beginning on		 For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners) 			
Signed:					Or write:	· · · · · · · · · · · · · · · · · · ·	Campus	
Title:			Date:			(City, State, and ZIP Co	ode)	
Kinds of	taxes (Form numbers)		Tax periods		Amount owed as		d interest provided by law.	
l am pai	d every (Check one):			OTHER (Spe	•			
I agree t	o have \$	deducted from	my wage or salary payn	nents beginning	I	and paid by the employer	to the IRS until the total	
liability is	s paid in full. I also ag	ree and authorize this o	deduction to be increase	d or decreased	as follows:			
Date of	f increase (or decreas	e)	Amount of increase	e (or decrease)		New installment paymer	nt amount	
Terms o	of this agreement—F	by completing and subn	nitting this agreement, yo	ou (the taxpaver)	agree to the follow	ving terms:		
• You will front of liability	make each payment so this form. If you cannot , contact us immediate	that we (IRS) receive it by make a scheduled paym ly.	the due date stated on the ent or accrue an additiona	• We will a General the olde	apply all payments o ly, we will apply the p st tax year or tax per	n this agreement in the best int payment to the oldest collection iod.	statute, which is normally	
the agree	eement if our information		 We may modify or termina pay has significantly change ested. 	ed. paymen	terminate your insits as agreed, you do financial information	tallment agreement if: You do not pay any other federal tax d when requested.	lebt when due, or you do not	
 While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds or overpayments (if any) to the amount you owe 					 If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on 			
until it is fully paid, including any shared responsibility payment under the Affordable Care Act.					your income or seizure.We may terminate this agreement at any time if we find that collection of the tax is in			
• You must pay a \$225 user fee, which we have authority to deduct from your first payment (s). You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for gualifications and instructions.					jeopardy.This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.			
 If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree 					 We may file a Notice of Federal Tax lien if one has not been filed previously which may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act. By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties in order to process and administer this 			
	erms of this agreement a			disclose	your tax information ent over its duration.		ess and administer this	
Addition	al terms (To be comple	ted by IRS)						
Your signature Title (If Corporate				porate Officer or	Partner)		Date	
Spouse'	s signature (If a joint lia	ability)					Date	
	AGREEMENT LOCATOR NUMBER:			Origi	nator's ID #:	Originato	or Code:	
	Check the appropriate boxes:			Nam				
	RSI "1" no fur	"1" no further review AI "0" Not a PPIA						
ا بر م	RSI "5" PPIA	IA IMF 2-year review 🛛 AI "1" Field Asset PF			A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
R IRS ONLY	RSI "6" PPIA	BMF 2-year review AI "2" All other PPIA			HAS ALREADY BEEN FILED			
FOR IRS USE ONLY	Agreement Revie	w Cycle:			WILL BE FILED IMMEDIATELY			
H S	Earliest CSED:				WILL BE FILED WHEN TAX IS ASSESSED			
_		pre-assessed module	es included		MAY BE FILED IF THIS AGREEMENT DEFAULTS			
	· · ·	ed or approved by (Sign					Date	

INSTRUCTIONS TO EMPLOYER

This payroll deduction agreement is subject to your approval. If you agree to participate, please complete the spaces provided under the employer section on the front of this form.

WHAT YOU SHOULD DO

- Enter the name and telephone number of a contact person. (This will allow us to contact you if your employee's liability is satisfied ahead of time.)
- Indicate when you will forward payments to IRS.
- Sign and date the form.
- After you and your employee have completed and signed all parts of the form, please return the parts of the form which were requested on the letter the employee received with the form. Use the IRS address on the letter the employee received with the form or the address shown on the front of the form.

HOW TO MAKE PAYMENTS

Please deduct the amount your employee agreed to have deducted from each wage or salary payment due the employee.

Make your check payable to the "United States Treasury." To insure proper credit, please write your employee's name and social security number on each payment.

Send the money to the IRS mailing address printed on the letter that came with the agreement. Your employee should give you a copy of this letter. If there is no letter, use the IRS address shown on the front of the form.

Note: The amount of the liability shown on the form may not include all penalties and interest provided by law. Please continue to make payments unless IRS notifies you to stop.

If you need assistance, please call the telephone number on the letter that came with the agreement or write to the address shown on the letter. If there's no letter, please call the appropriate telephone number below or write IRS at the address shown on the front of the form.

For assistance, call: 1-800-829-0115 (Business), or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners)

THANK YOU FOR YOUR COOPERATION

	orm 2159 (May 2020)			Payroll	Dedu	ury — Internal Re Ction Ag on the back of this	reement		
TO: (Em	ployer name and addres	s)		· · · · ·			(payer name and address)		
Contact person's name Telephor				lephone (Include area code)		Social security or employer identification number (Taxpayer) (Spouse, last four digits)			
on the ri agree to taxes ow I agree to shown b to the In	ght named you as an withhold amount(s) fi ved. to participate in this pa below from each wage ternal Revenue Servi	uctions on the back of h employer. Please read rom the taxpayer's (employer) ayroll deduction agreen or salary payment due ce every: (Check one bo) S MONTH	I and sign the ployee's) wag nent and will e this employ x.)	e following staten es or salary to ap withhold the amo vee. I will send the	nent to oply to ount	(debit payments) b check the box belo I am unable Note: Not checking make debit payme	o make electronic payments thi y entering into a direct debit in: w: to make debit payments g this box indicates that you are nts. See Instructions to Taxpay	stallment agreement, please e able but choosing not to ver below for more details.	
Date by	which payments will I	be sent	beginning	on		For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners)			
Signed: Title:				ate:		Or write: Campus (City, State, and ZIP Code)			
	taxes (Form numbers)		Tax period			Amount owed as			
	,					\$, plus all penalties and	d interest provided by law.	
l am pai	d every (Check one):				THER (Spe	cify)			
I agree t	to have \$	deducted from	my wage or	salary payments			and paid by the employer	to the IRS until the total	
-		ree and authorize this							
Date of	f increase (or decreas	se)	Amount	Amount of increase (or decrease)			New installment paymer	nt amount	
Terms o	of this agreement—F	By completing and subr	nitting this a	preement, you (th	ne taxnaver)	agree to the follow	ving terms:		
front of liability • This agr	this form. If you cannot , contact us immediate reement is based on you	that we (IRS) receive it by make a scheduled paym ly. r current financial condition shows that your ability to	nent or accrue	e an additional	Generall the oldes • We can	y, we will apply the p st tax year or tax per terminate your inst	n this agreement in the best int bayment to the oldest collection iod. allment agreement if: You do not pay any other federal tax d	n statute, which is normally	
		cial information when requ		icanity changed.		inancial information			
 While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable 				 If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on your income or seizure. 					
 Care Act. You must pay a \$225 user fee, which we have authority to deduct from your first payment (s). You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. 				 We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 					
 If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree to the terms of this agreement as stated herein. 					 We may file a Notice of Federal Tax lien if one has not been filed previously which may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act. By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties in order to process and administer this agreement over its duration. 				
Addition	al terms (To be comple	ted by IRS)			agreente				
Your sig	nature			Title (If Corporate	e Officer or F	Partner)		Date	
Spouse's signature (If a joint liability)							Date		
	-								
	AGREEMENT LOCATOR NUMBER:			Origi	nator's ID #:	or Code:			
	Check the appropriate boxes:			Nam	Name: Title:				
		1" no further review AI "0" Not a PPIA			A NOTICE OF FEDERAL TAX LIEN (Check one box.)				
s Ľ		IMF 2-year review 🛛 🗌 AI "1" Field Asset PF							
FOR IRS USE ONLY	RSI "6" PPIA	IA BMF 2-year review AI "2" All other PPIA			s				
N N N	Agreement Revie	w Cycle:							
[⊾] S	Earliest CSED:	rliest CSED:				WILL BE FILED WHEN TAX IS ASSESSED			
	Check box if	Check box if pre-assessed modules included							
1	Agreement examined or approved by (Signature, title, function)							Date	

INSTRUCTIONS TO TAXPAYER

If not already completed by an IRS employee, please fill in the information in the spaces provided on the front of this form for the following items:

- Your employer's name and address
- Your name(s) (plus spouse's name if the amount owed is for a joint return) and current address.
- Your social security number or employer identification number. (Use the number that appears on the notice(s) you received.) Also, enter the last four digits of your spouse's social security number if this is a joint liability.
- If you are a low-income taxpayer, you would qualify for the waiver of your installment agreement fees if you agreed to
 make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment
 agreement. This payroll deduction agreement is not a direct debit installment agreement and you are not making debit
 payments under this agreement. However, if you indicated in the Debit Payments Self-Identifier section of this agreement
 that you are unable to make debit payments by entering into a direct debit installment agreement, then your installment
 agreement fees will be reimbursed upon completion of your agreement. Low-income taxpayers, for installment agreement
 purposes, are individuals with adjusted gross incomes, as determined for the most recent year for which such information
 is available, at or below 250% of the criteria established by the poverty guidelines updated annually by the U.S.
 Department of Health and Human Services.
- The kind of taxes you owe (form numbers) and the tax periods
- The amount you owe as of the date you spoke to IRS
- When you are paid
- · The amount you agreed to have deducted from your pay when you spoke to IRS
- The date the deduction is to begin
- The amount of any increase or decrease in the deduction amount, if you agreed to this with IRS; otherwise, leave BLANK

After you complete, sign (along with your spouse if this is a joint liability), and date this agreement form, give it to your participating employer. If you received the form by mail, please give the employer a copy of the letter that came with it.

Your employer should mark the payment frequency on the form and sign it. Then, your employer should return the parts of the form which were requested on your letter or return Part 1 of the form to the address shown in the "For assistance" box on the front of the form.

If you need assistance, please call the appropriate telephone number below or write IRS at the address shown on the form. However, if you received this agreement by mail, please call the telephone number on the letter that came with it or write IRS at the address shown on the letter.

For assistance, call: 1-800-829-0115 (Business), or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners)

Note: This agreement **will not** affect your liability *(if any)* for backup withholding under Public Law 98-67, the Interest and Dividend Compliance Act of 1983.